

By Mr. Moore of Uxbridge, petition of Gerald M. Cohen and Richard T. Moore relative to increasing the rate of interest to be paid on the amount of property taxes which have been paid and are abated. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Eighty-Three.

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AN ACT INCREASING THE RATE OF INTEREST TO BE PAID ON THE AMOUNT OF PROPERTY TAXES WHICH HAVE BEEN PAID AND ARE ABATED.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Chapter 59 of the General Laws is hereby amended by striking
- 2 out section 69 and inserting in place thereof the following section:
- 3 *Section 69.* A person whose tax has been abated shall, if the tax
- 4 has been paid, be reimbursed by the town to the amount of the
- 5 abatement allowed, including all interest and all charges paid
- 6 therewith except legal costs paid as provided in section sixty-two,
- 7 with interest on the amount so abated at fourteen per cent from the
- 8 time of payment. This interest shall not be waived.

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